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E. R. W. L. T.
Attorney for Applicant

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Appl. No. : 10/761,713 Confirmation No.: 3703
Applicant : Pei-Yuan Lee
Title : PUNCHING APPARATUS HAVING
DETACHABLE HANDLE DEVICE
Filed : January 21, 2004
TC/A.U. : 3724
Examiner : Stephen Choi
Docket No. : 3507.2.30
Customer No. : 21552

Mail Stop Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

AMENDMENT AND RESPONSE TO OFFICE ACTION

Dear Sir:

This paper is filed in response to the Office Action of May 26, 2005. A Petition for Extension of Time (one month) is filed concurrently herewith to extend the response deadline until September 26, 2005. Please amend the above-identified application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 4 of this paper.

Remarks/Arguments begin on page 7 of this paper.